

ASSEMBLY BILL

No. 1190

Introduced by Assembly Member Honda

February 26, 1999

An act to amend Sections 101, 5000, 5030, and 5133 of the Business and Professions Code, relating to accountancy.

LEGISLATIVE COUNSEL'S DIGEST

AB 1190, as introduced, Honda. Accountancy.

Existing law provides for a State Board of Accountancy in the Department of Consumer Affairs.

This bill would change the name of the board to the California Board of Accountancy. It would also make technical changes.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 101 of the Business and
- 2 Professions Code is amended to read:
- 3 101. The department is comprised of:
- 4 (a) The Board of Dental Examiners of California.
- 5 (b) The Medical Board of California.
- 6 (c) The State Board of Optometry.
- 7 (d) The California State Board of Pharmacy.
- 8 (e) The Veterinary Medical Board.
- 9 (f) The *California* Board of Accountancy.

- 1 (g) The California State Board of Architectural
- 2 Examiners.
- 3 (h) The State Board of Barbering and Cosmetology.
- 4 (i) The Board for Professional Engineers and Land
- 5 Surveyors.
- 6 (j) The Contractors' State License Board.
- 7 (k) The State Board of Funeral Directors and
- 8 Embalmers.
- 9 (l) The Structural Pest Control Board.
- 10 (m) The Bureau of Home Furnishings and Thermal
- 11 Insulation.
- 12 (n) The Board of Registered Nursing.
- 13 (o) The Board of Behavioral Science Examiners.
- 14 (p) The State Athletic Commission.
- 15 (q) The Cemetery Board.
- 16 (r) The State Board of Guide Dogs for the Blind.
- 17 (s) The Bureau of Security and Investigative Services.
- 18 (t) The Court Reporters Board of California.
- 19 (u) The Board of Vocational Nursing and Psychiatric
- 20 Technicians.
- 21 (v) The California State Board of Landscape
- 22 Architects.
- 23 (w) The Bureau of Electronic and Appliance Repair.
- 24 (x) The Division of Investigation.
- 25 (y) The Bureau of Automotive Repair.
- 26 (z) The State Board of Registration for Geologists and
- 27 Geophysicists.
- 28 (aa) The State Board of Nursing Home
- 29 Administrators.
- 30 (ab) The Respiratory Care Examining Committee.
- 31 (ac) The Acupuncture Examining Committee.
- 32 (ad) The Board of Psychology.
- 33 (ae) The California Board of Podiatric Medicine.
- 34 (af) The Physical Therapy Board.
- 35 (ag) The Arbitration Review Program.
- 36 (ah) The Committee on Dental Auxiliaries.
- 37 (ai) The Hearing Aid Dispensers Examining
- 38 Committee.
- 39 (aj) The Physician Assistant Examining Committee.



1 (ak) The Speech-Language Pathology and Audiology
2 Board.

3 (al) The Tax Preparers Program.

4 (am) Any other boards, offices, or officers subject to its
5 jurisdiction by law.

6 SEC. 2. Section 5000 of the Business and Professions
7 Code is amended to read:

8 5000. There is in the Department of Consumer Affairs
9 the ~~State~~ *California* Board of Accountancy, which consists
10 of 10 members, five of whom shall be certified public
11 accountants, one of whom shall be a public accountant,
12 and four of whom shall be public members who shall not
13 be licentiates of the board or registered by the board. The
14 board has the powers and duties conferred by this
15 chapter.

16 The Governor shall appoint two of the public members,
17 the five certified public accountant members, and the
18 public accountant member qualified as provided in this
19 section. The Senate Rules Committee and the Speaker of
20 the Assembly shall each appoint a public member. In
21 appointing the five certified public accountant members,
22 the Governor shall appoint members representing a cross
23 section of the accounting profession with at least one
24 member representing a small public accounting firm. For
25 the purposes of this chapter, a small public accounting
26 firm shall be defined as a professional firm that employs
27 a total of no more than four certified public accountants
28 as partners, owners, or full-time employees in the
29 practice of public accountancy within the State of
30 California.

31 This section shall become operative on July 1, 1997, and
32 shall become inoperative on July 1, 2001, and as of January
33 1, 2002, is repealed, unless a later enacted statute, that
34 becomes effective on or before January 1, 2002, deletes or
35 extends the dates on which this section becomes
36 inoperative and is repealed. The repeal of this section
37 renders the board subject to the review required by
38 Division 1.2 (commencing with Section 473).

39 SEC. 3. Section 5030 of the Business and Professions
40 Code is amended to read:

1 5030. “Board” means the—~~State~~ “*California* Board of
2 Accountancy.”

3 SEC. 4. Section 5133 of the Business and Professions
4 Code is amended to read:

5 5133. All money in the Accountancy Fund is hereby
6 appropriated to the—~~State~~ *California* Board of
7 Accountancy to carry out the provisions of this chapter.
8 Each member of the board; ~~the secretary-treasurer of the~~
9 ~~board, whether or not he is a member of the board,~~ and
10 each member of a committee shall receive a per diem and
11 expenses as provided in Section 103.

